



## STATE BOARD OF EQUALIZATION

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 Second District, Stockton

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 Third District, Torrance

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 Fourth District, Los Angeles

KATHLEEN CONNELL  
 Controller, Sacramento

E. L. SORESENSEN, JR.  
 Executive Director

December 20, 1999

TO: ALL PRIVATE RAILROAD CAR TAX ASSESSEES

The State Board of Equalization has established the following 2000 Calendar for the Assessment and Collection of Private Railroad Car Tax.

2000

- |                              |  |
|------------------------------|--|
| February 1                   | <ol style="list-style-type: none"> <li>1. Valuation Division staff sends Annual Report of Private Railroad Cars (BOE-519-PC) to private railroad car assessees. Staff informs assessees that when completed, a summary of staff's working papers will be available upon request. Staff will be available to discuss these values.</li> <li>2. Last day to file request with Chief, Board Proceedings Division, to be placed on the February 23 agenda to make presentations to the Board on factors and procedures affecting 2000-01 values of private railroad cars.</li> </ol> |
| February 23<br>1:30 p.m.     | Board will hear private railroad car assessees' presentations on factors and procedures affecting 2000-01 taxable values of private railroad cars. In lieu of oral presentations, assessees may submit written presentations to the Board Proceedings Division by February 23.   |
| April 30                     | Last day to file Annual Report of Private Railroad Cars. Failure to file timely will result in penalties unless an extension has been granted. Extensions are granted only where good cause has been established.  |
| July 1-14                    | Staff discusses taxable values and supporting data with private railroad car tax assessees.  |
| On or<br>Before<br>August 1  | <ol style="list-style-type: none"> <li>1. Board adopts Private Railroad Car Assessment Roll.</li> <li>2. Staff mails notices of assessment and copies of working papers.</li> </ol>  |
| On or<br>Before<br>August 21 | <ol style="list-style-type: none"> <li>1. Last day to file declaration of intent to petition for reassessment. If the declaration of intent to petition is not timely filed, a petition for reassessment will not be accepted. However, if a petition for reassessment is filed within the declaration of intent filing period, a declaration of intent need not be filed.</li> <li>2. Last day to file petition for abatement of penalty.</li> </ol>  |

September 20	Last day to file a petition for reassessment. When good cause can be established, the Board may extend the filing deadline to October 5.
On or Before October 15	Staff mails Notices of Assessment (Tax Bills).
December 10	Last day to pay private railroad car tax without penalties and interest.
January 31	Final date for Board to hear petitions for reassessment or abatement of penalty. Postponements of Board hearings will be granted for only the most compelling reasons.

ELS:jr

